



OFFICE OF THE ATTORNEY GENERAL OF TEXAS  
AUSTIN

GROVER SELLERS  
ATTORNEY GENERAL

Honorable A. C. Winburn  
District Attorney  
Civil Courts Building  
Houston-2, Texas

Dear Sir:

Attention: Mr. Robert R. Casey,  
Assistant District Attorney.

Opinion No. 0-6258

Re: Does Senate Bill 130, Regular Session, 48th Legislature, permit a member of the Armed Forces, discharged before cessation of hostilities, to pay his delinquent taxes, free of penalties and interest, any time before the expiration of six (6) months from the cessation of hostilities? And related matters.

We have your request for opinion, which is as follows:

"Senate Bill 130 of the Forty-eighth Legislature, in providing for the payment of State and County ad valorem taxes without interest and penalties by a member of the Armed Forces of the United States, provides:

"\* \* \* Shall extend for the duration of World War II, and providing that the respective members of such Armed Forces and such auxiliaries shall be allowed a period not to exceed six (6) months after the cessation of hostilities in which to pay without interest and penalty the delinquent taxes due by them \* \* \*".

"Under a previous opinion rendered by your office you stated that since the Bill was in plain unambiguous language it should be construed literally. If this is true, does this Bill mean that a member of the Armed Forces, discharged before cessation of hostilities, is still entitled to pay his delinquent taxes, free of penalties and interest, any time before the expiration of six (6) months from the cessation of hostilities? "

Hon. A. C. Winburn, page 2.

"If such is not the case, in what period of time must a discharged member of the Armed Forces pay his taxes, after such discharge, in order to receive the benefits of this Bill?"

As your very careful search has no doubt revealed, there are no adjudicated cases in the books bearing upon the question asked by you. Senate Bill 130 to this date has not been construed by the courts.

It is our opinion, gathered from the context of the Act itself, that Senate Bill 130 does mean, among other things, that a member of the Armed Forces, named in the Bill, who is discharged before cessation of hostilities, is entitled to pay his delinquent taxes accruing subsequent to his entry into such service, free of penalties and interest, at any time before the expiration of six months from the cessation of hostilities.

By the expression "delinquent taxes" as used in the preceding paragraph, we have reference to those delinquent taxes mentioned in Senate Bill 130; to wit, "..... on State and County ad valorem taxes on property listed on the tax rolls of any county in the name of any such members of the Armed Forces or their auxiliaries, or of the Armed Forces Reserve of their auxiliaries, prior to the time they joined such Armed Forces or such auxiliaries; ....."

Of course, after a member of the Armed Forces, etc., is discharged, he or she is, upon and subsequent to said discharge, no longer a member of the said Armed Forces or auxiliaries, and any taxes which may accrue upon his or her property, and become delinquent, so accrue and so become delinquent against the property of a private citizen, who is not embraced within the terms of said Senate Bill 130.

We enclose copies of the Attorney General's opinions Numbers 0-5463, 0-5566, 0-5651 and 0-6067, which we hope will be of some help to you in the solution of your problems.

Trusting that this answers your question, we are,

Very truly yours,

ATTORNEY GENERAL OF TEXAS

By

George P. Blackburn  
Assistant

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enclosures.

Carl P. Bailey

